

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

West Central School Corp (6630)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$9,198	\$106,675	n/a	> 500%
	11100 Elementary	\$1,152,669	\$1,271,676	\$1,275,546	11%	0%
	11200 Middle/Junior High	\$0	\$520,516	\$474,285	n/a	-9%
	11300 High School	\$1,010,419	\$900,607	\$941,448	-7%	5%
	11350 Honors Diploma Award	\$0	\$15,557	\$17,895	n/a	15%
	11420 Agriculture B	\$31,353	\$40,619	\$42,843	37%	5%
	11450 Consumer and Homemaking	\$43,973	\$44,061	\$28,691	-35%	-35%
	11470 Business Education	\$33,603	\$51,202	\$54,919	63%	7%
	11520 Area School Participation	\$44,454	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$9,867	\$12,532	n/a	27%
	12100 Gifted and Talented	\$17,564	\$12,149	\$11,394	-35%	-6%
	12210 Mild Mental Handicap	\$183,953	\$393,614	\$490,707	167%	25%
	12230 Mental Handicap	\$0	\$82,268	\$87,748	n/a	7%
	12310 Orthopedic Impairment	\$0	\$8,529	\$9,176	n/a	8%
	12330 Visual Impairment	\$4,358	\$36,738	\$36,825	> 500%	0%
	12340 Hearing Impairment	\$14,187	\$51,985	\$53,363	276%	3%
	12350 Homebound	\$0	\$1,571	\$10,762	n/a	> 500%
	12410 Emotional Handicap - Full Time	\$76,787	\$462,667	\$374,098	387%	-19%
	12510 Communication Disorder	\$41,208	\$50,176	\$51,533	25%	3%
	12520 Compensatory	\$2,299	\$1,500	\$1,500	-35%	0%
	12710 Equal Opportunity At Risk	\$37,843	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$28,234	\$67,950	\$96,308	241%	42%
	12900 Other Special Programs	\$13,272	\$10,307	\$21,207	60%	106%
	14100 Elementary	-\$2,584	\$117,642	\$107,265	n/a	-9%
	14200 Middle/Junior High	\$0	\$0	\$3,126	n/a	n/a
	14300 High School	\$14,641	\$8,674	\$10,886	-26%	26%
	15100 Non-Credit Enrichment Programs	\$0	\$7,293	\$1,903	n/a	-74%
	16100 Remediation Testing	\$7,005	\$1,466	\$3,336	-52%	128%
	16200 Preventive Remediation	\$33,590	\$2,037	\$1,140	-97%	-44%
	21520 Speech Pathology Services	\$43,962	\$124,507	\$129,981	196%	4%
	22220 School Library	\$87,360	\$89,561	\$95,338	9%	6%
	22230 Audiovisual	\$2,098	\$2,912	\$3,554	69%	22%
	22240 Education Television	\$2,706	\$4,813	\$5,846	116%	21%
	22250 Computer Assisted Instruction Services	\$33,011	\$19,782	\$39,523	20%	100%
	22290 Other Education Media Services	\$35	\$30,355	\$6,400	> 500%	-79%
	24100 Office of the Principal Services	\$229,054	\$345,532	\$358,493	57%	4%
	25820 Textbooks and Repairs	\$52,744	\$96,709	\$38,818	-26%	-60%
	26497 Teachers Retirement Fund	\$41,845	\$286,174	\$287,949	> 500%	1%

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	41100 Transfer Tuition	\$12,445	\$1,737	\$8,530	-31%	391%
	41300 Area Vocational Schools	\$3,954	\$26,337	\$36,678	> 500%	39%
	41400 Joint Services and Supply	\$44,732	\$40,913	\$64,844	45%	58%
	41500 Interlocal Agreements - Special Education	\$0	\$12,500	\$0	n/a	-100%
	41900 Other	\$0	\$20,000	\$20,000	n/a	0%
Student Academic Achievement Total		\$3,342,772	\$5,281,701	\$5,423,064	62%	3%
Student Instructional Support						
	21190 Other Attendance/Social Work Services	\$0	\$1,084	\$1,375	n/a	27%
	21220 Counseling Services	\$90,272	\$125,481	\$128,866	43%	3%
	21230 Appraisal Services	\$3,211	\$2,192	\$3,735	16%	70%
	21310 Service Area Direction	\$0	\$5,610	\$5,237	n/a	-7%
	21320 Medical Services	\$9,510	\$8,496	\$2,317	-76%	-73%
	21340 Nurse Services	\$19,016	\$25,237	\$26,597	40%	5%
	21390 Other Health Services	\$163,545	\$364,513	\$383,819	135%	5%
	21430 Psychological Counseling	\$204,245	\$309,892	\$401,345	97%	30%
	21610 Service Area Direction	\$45,769	\$192,534	\$121,025	164%	-37%
	21690 Other Special Education Administration	\$102,664	\$527,091	\$499,438	386%	-5%
	22120 Instruction & Curriculum Development	\$5,773	\$6,411	\$7,853	36%	22%
	22130 Instructional Staff Training Services	\$14,150	\$40,649	\$34,415	143%	-15%
	22190 Instructional Staff Training Services - Other	\$0	\$20,113	\$20,977	n/a	4%
	23110 Service Area Direction	\$8,595	\$2,075	\$0	-100%	-100%
	23120 Service Area Assistants	\$14,000	\$14,000	\$14,000	0%	0%
	23210 Office of the Superintendent	\$112,441	\$145,199	\$151,974	35%	5%
	23220 Community Relations	\$8,420	\$2,050	\$1,200	-86%	-41%
	23290 Other Executive Administrative Services	\$13,271	\$19,163	\$14,322	8%	-25%
	24900 Other Support Services - School Admin.	\$3,069	\$190	\$1,304	-58%	> 500%
	26450 Health Services	\$1,182	\$3,825	\$3,563	202%	-7%
	26710 Technology Support and Maintenance	\$0	\$5,459	\$9,700	n/a	78%
Student Instructional Support Total		\$819,132	\$1,821,264	\$1,833,062	124%	1%
Overhead and Operational						
	23150 Legal Services	\$2,400	\$2,900	\$2,400	0%	-17%
	23160 Promotion Expenses	\$4,525	\$3,004	\$2,954	-35%	-2%
	23230 Staff Relations and Negotiations	\$0	\$129	\$1,115	n/a	> 500%
	25240 Payroll Services	\$23,962	\$11,367	\$9,916	-59%	-13%
	25250 Financial Accounting	\$200	\$32,686	\$33,669	> 500%	3%
	25295 Bank Service Charge	\$0	\$5	\$0	n/a	-100%
	25299 Other	\$5,534	\$1,576	\$1,942	-65%	23%

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	25360 Rent of Buildings & Equipment	\$0	\$0	\$2,229	n/a	n/a
	25420 Maintenance of Buildings	\$544,789	\$729,815	\$804,199	48%	10%
	25430 Maintenance of Grounds	\$8,993	\$13,794	\$10,896	21%	-21%
	25440 Maintenance of Equipment	\$17,601	\$27,427	\$29,627	68%	8%
	25470 Insurance (other than buses)	\$31,969	\$62,168	\$53,056	66%	-15%
	25490 Other Operating/Maintenance of Plant	\$1,253	\$1,352	\$1,500	20%	11%
	25510 Service Area Direction	\$8,695	\$6,000	\$8,846	2%	47%
	25520 Vehicle Operation	\$187,941	\$227,234	\$213,688	14%	-6%
	25540 Vehicle Servicing and Maintenance	\$84,922	\$115,105	\$122,287	44%	6%
	25550 Purchase of School Buses	\$80,094	\$60,392	\$125,574	57%	108%
	25560 Insurance on Buses	\$10,187	\$18,726	\$16,392	61%	-12%
	25580 Contracted Transportation Services	\$492	\$1,744	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$25	\$0	\$7,035	> 500%	n/a
	25591 Bus Driver Training	\$567	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$110,978	\$125,023	\$133,392	20%	7%
	25640 Food Purchases	\$156,426	\$213,485	\$255,085	63%	19%
	25690 Other Food Services	\$5,523	\$11,964	\$15,860	187%	33%
	25920 Ditch Assessments	\$0	\$139	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$866	\$0	n/a	-100%
	26495 Official Bonds	\$735	\$0	\$1,165	59%	n/a
	26499 Other	\$0	\$10,000	\$40,000	n/a	300%
	32000 Community Recreation	\$160	\$390	\$0	-100%	-100%
	34000 Athletic Coaches	\$61,125	\$91,229	\$91,953	50%	1%
	39900 Other Community Services	\$3,673	\$2,481	\$4,231	15%	71%
	52200 Temporary Loans, INTEREST ON DEBT	\$36,097	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$1,388,865	\$1,771,002	\$1,989,009	43%	12%
Nonoperational						
	25330 Professional Services	\$18,550	\$16,761	\$170,914	> 500%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$11,886	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$181,901	\$426,582	n/a	135%
	25355 Sports Facilities	\$0	\$8,152	\$1,483	n/a	-82%
	25380 Purchase of Mobile or Fixed Equipment	\$3,495	\$131,523	\$78,171	> 500%	-41%
	25390 Other Facilities Acquisition & Construction	\$183,990	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$133,500	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$0	\$599,000	\$607,000	n/a	1%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$77,665	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$202,398	\$0	\$0	-100%	n/a
	59100 Bond Registrars Fee	\$0	\$0	\$400	n/a	n/a

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Nonoperational Total		\$631,484	\$937,337	\$1,284,551	103%	37%
prorated						
	26491 PERF	\$39,037	\$60,550	\$62,247	59%	3%
	26492 Social Security	\$290,319	\$431,671	\$457,638	58%	6%
	26493 Workmen's Compensation	\$14,180	\$16,156	\$13,090	-8%	-19%
	26494 Group Insurance	\$208,036	\$575,135	\$644,797	210%	12%
	26496 Unemployment Compensation	\$0	\$0	\$0	n/a	n/a
	26498 Severance/Early Retirement Pay	\$10,000	\$6,450	\$6,463	-35%	0%
prorated Total		\$561,572	\$1,089,962	\$1,184,234	111%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,746,224	\$6,011,347	\$6,248,193	67%	4%	55.6%	55.1%	53.3%
Student Instructional Support	\$922,377	\$2,093,198	\$2,097,188	127%	0%	13.7%	19.2%	17.9%
Overhead and Operational	\$1,443,740	\$1,859,384	\$2,083,989	44%	12%	21.4%	17.1%	17.8%
Nonoperational	\$631,484	\$937,337	\$1,284,551	103%	37%	9.4%	8.6%	11.0%
Grand Total	\$6,743,825	\$10,901,266	\$11,713,920	74%	7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	69.2%	74.3%	71.2%